



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MINONG WATER UTILITY

Principal Office: P.O. BOX 8
MINONG, WI 54859-0000

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MINONG WATER UTILITY**Utility Address:** P.O. BOX 8
MINONG, WI 54859-0000**When was utility organized?** 12/31/1970**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DARLENE DENNINGER**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (714) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RANDALL J. PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON, HAGER & MOE S.C.10425 STATE HWY. 27 S.
P.O. BOX 986
HAYWARD, WI 54843**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** rpachal@ahmcpa.com

President, chairman, or head of utility commission/board or committee:

Name: MICHEAL BOBIN**Title:** PRESIDENT**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (715) 466 - 2322 EXT**Fax Number:** (715) 466 - 4752**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RANDALL J. PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON, HAGER & MOE S.C.

10425 STATE HWY. 27 S.

P.O. BOX 986

HAYWARD, WI 54843

Telephone: (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** rpachal@ahmcpa.com**Date of most recent audit report:** 2/19/2003**Period covered by most recent audit:** 1/1/02 - 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR TIMOTHY POWERS**Title:** DIRECTOR OF PUBLIC SERVICES-UTILITIES**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name: MR. MICHEAL BOBIN**Title:** PRESIDENT**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name of utility commission/committee: VILLAGE OF MINONG-WATER UTILITY

Names of members of utility commission/committee:

MS KAREN BAKER

MR MICHEAL BOBIN, PRESIDENT

MR MARVIN JOHNSON

MR EARNIE OSTROM

MR JAMES SMITH

MR HAROLD SUTHERLAND

MR DAVID WILCOX

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	90,590	88,884	1
Operating Expenses:			
Operation and Maintenance Expense (401)	48,296	44,182	2
Depreciation Expense (403)	20,441	19,735	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,284	15,222	5
Total Operating Expenses	84,021	79,139	
Net Operating Income	6,569	9,745	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,569	9,745	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,691	4,133	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,691	4,133	
Total Income	9,260	13,878	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	9,260	13,878	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	9,260	13,878	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	60,947	47,069	19
Balance Transferred from Income (433)	9,260	13,878	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	70,207	60,947	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,691	4
Total (Acct. 419):	2,691	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	90,590	0	0	0	90,590	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	90,590	0	0	0	90,590	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,054,499	1,051,800	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	262,288	241,517	2
Net Utility Plant	792,211	810,283	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	143,744	124,350	6
Special Funds (125)	21,138	18,039	7
Total Other Property and Investments	164,882	142,389	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,928	5,397	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,111	15,040	11
Other Accounts Receivable (143)	40	11	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,015	2,136	14
Materials and Supplies (150)	7,130	6,853	15
Prepayments (165)	245	336	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	36,469	29,773	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	993,562	982,445	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	322,977	320,977	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	70,207	60,947	23
Total Proprietary Capital	393,184	381,924	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	329	637	28
Payables to Municipality (233)	735	619	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	13,658	13,609	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	14,722	14,865	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	585,656	585,656	38
Total Liabilities and Other Credits	993,562	982,445	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,054,499	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,054,499	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	262,288	0	0	0	9
Total Accumulated Provision	262,288	0	0	0	
Net Utility Plant	792,211	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	241,517				241,517	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,441				20,441	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	480				480	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	20,921	0	0	0	20,921	13
Debits during year						14
Book cost of plant retired	150				150	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	150	0	0	0	150	19
Balance End of Year	262,288	0	0	0	262,288	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,130	6,853	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	7,130	6,853	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	320,977	1
Changes during year (explain):		
TAX INCREMENTAL DISTRICT #2 - WEST LIMITS ROAD	2,000	2
Balance end of year	322,977	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	12/31/2000	01/01/2002	0.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NONE	12/31/2000	01/01/2002	0.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,609	1
Accruals:		
Charged water department expense	15,202	2
Charged electric department expense	0	3
Charged sewer department expense	175	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	15,377	
Taxes paid during year:		
County, state and local taxes	13,609	6
Social Security taxes	1,719	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE	0	9
Total payments and other debits	15,328	
Balance end of year	13,658	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	585,656	0	0	0	0	585,656	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	585,656	0	0	0	0	585,656	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER EXTENSION FUND	143,744	2
Total (Acct. 124):	143,744	
Special Funds (125):		
REPLACEMENT RESERVE	21,138	3
Total (Acct. 125):	21,138	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,111	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	14,111	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
MISCELLANEOUS	40	11
Total (Acct. 143):	40	
Receivables from Municipality (145):		
SEWER UTILITY/VILLAGE OF MINONG	4,015	12
Total (Acct. 145):	4,015	
Prepayments (165):		
INSURANCE	245	13
Total (Acct. 165):	245	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VILLAGE OF MINONG	735	16
Total (Acct. 233):	735	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,053,149	0	0	0	1,053,149	1
Materials and Supplies	6,991	0	0	0	6,991	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	251,902	0	0	0	251,902	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	585,656	0	0	0	585,656	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	222,582	0	0	0	222,582	
Net Operating Income	6,569	0	0	0	6,569	8
Net Operating Income as a percent of						
Average Net Rate Base	2.95%	N/A	N/A	N/A	2.95%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	321,977	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	65,577	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	387,554	
Net Income		
Net Income	9,260	5
Percent Return on Proprietary Capital	2.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THERE WERE NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-13)

THERE WERE NONE

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THERE WERE NONE

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	89,268	1
Total Sales of Water	89,268	
Other Operating Revenues		
Forfeited Discounts (470)	405	2
Other Water Revenues (474)	917	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,322	
Total Operating Revenues	90,590	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,847	5
General Operating Expenses (680-690)	22,449	6
Total Operation and Maintenance Expenses	48,296	
Other Operating Expenses		
Depreciation Expense (403)	20,441	7
Amortization Expense (404)	0	8
Taxes (408)	15,284	9
Total Other Operating Expenses	35,725	
Total Operating Expenses	84,021	
NET OPERATING INCOME	6,569	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	4	15	108	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	4	15	108	
Metered Sales to General Customers (461)				
Residential	208	7,814	32,393	4
Commercial	71	7,049	21,391	5
Industrial	1	399	911	6
Total Metered Sales to General Customers (461)	280	15,262	54,695	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		33,168	8
Other Sales to Public Authorities (464)	6	199	1,297	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	291	15,476	89,268	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	33,168	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	33,168	
Forfeited Discounts (470):		
Customer late payment charges	405	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	405	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	521	7
Other (specify):		
RECONNECT \$140; WATER USE \$51; METER RENT \$131; GAS TAX \$74	396	8
Total Other Water Revenues (474)	917	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,150	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,555	3
Chemicals (630)	0	4
Supplies and Expenses (640)	7,810	5
Repairs of Water Plant (650)	1,775	6
Transportation Expenses (660)	557	7
Total Plant Operation and Maintenance Expenses	25,847	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,221	8
Office Supplies and Expenses (681)	423	9
Outside Services Employed (682)	3,375	10
Insurance Expense (684)	826	11
Employees Pensions and Benefits (686)	6,128	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	476	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	22,449	
Total Operation and Maintenance Expenses	48,296	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,658	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		175	2
Net property tax equivalent		13,483	
Social Security		1,719	3
PSC Remainder Assessment		82	4
Other (specify): NONE		0	5
Total tax expense		15,284	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.239072				3
County tax rate	mills		6.445286				4
Local tax rate	mills		5.639974				5
School tax rate	mills		9.188477				6
Voc. school tax rate	mills		1.466019				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.978828				10
Less: state credit	mills		1.499000				11
Net tax rate	mills		21.479828				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.639974				14
Combined School Tax Rate	mills		10.654496				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.294470				17
Total Tax Rate	mills		22.978828				18
Ratio of Local and School Tax to Total	dec.		0.709108				19
Total tax net of state credit	mills		21.479828				20
Net Local and School Tax Rate	mills		15.231517				21
Utility Plant, Jan. 1	\$	1,051,800	1,051,800				22
Materials & Supplies	\$	6,853	6,853				23
Subtotal	\$	1,058,653	1,058,653				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,058,653	1,058,653				26
Assessment Ratio	dec.		0.846794				27
Assessed Value	\$	896,461	896,461				28
Net Local & School Rate	mills		15.231517				29
Tax Equiv. Computed for Current Year	\$	13,654	13,654				30
Tax Equivalent per 1994 PSC Report	\$	22,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	13,658					32
Tax equiv. for current year (see note 6)	\$	13,658					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	66,044	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	66,044	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	26,395	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	73,392	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	4,037	0	20
Total Pumping Plant	103,824	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	3,717	0	23
Total Water Treatment Plant	3,717	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,566	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	500	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	66,044	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	66,044	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	26,395	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	73,392	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	4,037	20
Total Pumping Plant	0	0	103,824	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	3,717	23
Total Water Treatment Plant	0	0	3,717	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	6,566	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	35,389	0	26
Transmission and Distribution Mains (343)	654,071	2,000	27
Fire Mains (344)	0	0	28
Services (345)	88,484	0	29
Meters (346)	27,123	849	30
Hydrants (348)	54,906	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	866,539	2,849	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	1,607	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	6,000	0	37
Other General Equipment (379)	3,569	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	11,176	0	
Total utility plant in service directly assignable	1,051,800	2,849	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,051,800	2,849	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	35,389	26
Transmission and Distribution Mains (343)	0	0	656,071	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	88,484	29
Meters (346)	150	0	27,822	30
Hydrants (348)	0	0	54,906	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	150	0	869,238	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	1,607	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	6,000	37
Other General Equipment (379)	0	0	3,569	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	11,176	
Total utility plant in service directly assignable	150	0	1,054,499	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	150	0	1,054,499	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	1,695	1,695	1
February	0	0	1,813	1,813	2
March	0	0	2,221	2,221	3
April	0	0	1,815	1,815	4
May	0	0	1,930	1,930	5
June	0	0	2,046	2,046	6
July	0	0	2,503	2,503	7
August	0	0	2,332	2,332	8
September	0	0	2,143	2,143	9
October	0	0	2,820	2,820	10
November	0	0	2,124	2,124	11
December	0	0	2,057	2,057	12
Total annual pumpage	0	0	25,499	25,499	
Less: Water sold				15,476	13
Volume pumped but not sold				10,023	14
Volume sold as a percent of volume pumped				61%	15
Volume used for water production, water quality and system maintenance				6,246	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				6,246	19
Volume pumped but unaccounted for				3,777	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
N/A					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				343	23
Date of maximum: 10/7/2002					24
Cause of maximum:					25
Water Tower Controls Malfunction					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				36	26
Date of minimum: 10/9/2002					27
Total KWH used for pumping for the year				31,085	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#2	LAYNE NW	100	20	640,800	Yes	1
#1	LAYNE NW	99	20	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1971	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	425	455		8
Pump Motor or Standby Engine Mfr	GE	EMERSON		10
Year Installed	1971	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BROWN-MPLS		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1971		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	216		10
			11
Total capacity in gallons (actual)	165		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1880		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	987	0	0	0	987
A	D	6.000	36,847	0	0	0	36,847
P	D	6.000	3,715	25	0	0	3,740
A	D	8.000	440	0	0	0	440
M	D	8.000	18	0	0	0	18
P	D	8.000	100	0	0	0	100
P	D	10.000	10,746	0	0	0	10,746
Total Within Municipality			52,853	25	0	0	52,878
Total Utility			52,853	25	0	0	52,878

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	284	0	0	0	284	34	1
M	1.000	53	0	0	0	53	24	2
M	1.250	3	0	0	0	3	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	18	0	0	0	18	1	5
M	4.000	1	0	0	0	1	1	6
Total Utility		361	0	0	0	361	60	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	248	27	5	0	270	31	1
1.000	15	1	1	0	15	7	2
1.250	1	0	0	0	1	0	3
1.500	9	0	0	0	9	1	4
2.000	15	0	0	0	15	3	5
Total:	288	28	6	0	310	42	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	208	38	0	2	0	22	270	1
1.000	0	13	0	2	0	0	15	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	0	0	0	1	9	4
2.000	0	11	1	2	0	1	15	5
Total:	208	71	1	6	0	24	310	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	92	0	0	0	92	2
Total Fire Hydrants	92	0	0	0	92	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 46

Number of distribution system valves end of year: 140

Number of distribution valves operated during year: 30

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

THERE WERE NONE

Property Tax Equivalent (Water) (Page W-07)

SEE SCHEDULE ATTACHED

Water Mains (Page W-15)

The TID #2 of the Village of Minong - West Limits Road was financed through the Village in the amount of \$2,000.

Hydrants and Distribution System Valves (Page W-18)

This was all that was tested in 2002. The remainder will be tested in 2003.
